

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

DELTA HIGH SCHOOL
DELAWARE COMMUNITY SCHOOL CORPORATION
DELAWARE COUNTY, INDIANA

July 1, 2008 to June 30, 2010



FILED

03/20/2012

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Delta High School Extra-Curricular Treasurer	Debra True (Vacant) Cheryl Dominick	07-01-08 to 11-10-10 11-11-10 to 12-07-01 12-08-10 to 06-30-12
Superintendent of Schools	Patrick W. Mapes Steven R. Hall	07-01-08 to 03-19-09 03-20-09 to 06-30-12
President of the School Board	Norbert Heban John Adams Tyce Stebbins	07-01-08 to 06-30-09 07-01-09 to 06-30-10 07-01-10 to 06-30-12
School Corporation Treasurer	Tarinna Morris	07-01-08 to 06-30-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE DELAWARE COMMUNITY SCHOOL
CORPORATION, DELAWARE COUNTY, INDIANA

We have examined the records of the Delta High School for the period from July 1, 2008 to June 30, 2010, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Audit Report of Delaware Community School Corporation for the period July 1, 2008 to June 30, 2010.

STATE BOARD OF ACCOUNTS

September 6, 2011

DELTA HIGH SCHOOL
 DELAWARE COMMUNITY SCHOOL CORPORATION
 EXAMINATION RESULTS AND COMMENTS

MALFEASANCE

Debra True, former Extra-Curricular Treasurer, failed to deposit all collections received.

1. An examination of Textbook Rental Fund receipts indicated that receipts written for textbook rental collections exceeded deposits for the examination period. The following schedule documents the difference by year.

School Year	Textbook Rental Fund Receipts	Additional Cash Collections Not Received	Textbook Rental Fund Deposits	Difference
2008-2009	\$ 95,793.99	\$ 5,422.24	\$ 92,773.46	\$ 8,442.77
2009-2010	<u>101,078.11</u>	<u>1,201.22</u>	<u>99,994.86</u>	<u>2,284.47</u>
Totals	<u>\$ 196,872.10</u>	<u>\$ 6,623.46</u>	<u>\$ 192,768.32</u>	<u>\$ 10,727.24</u>

2. Copies of the deposit tickets for all Textbook Rental Fund deposits were obtained from the bank. We verified all checks listed on the deposit tickets to the textbook rental receipts written and determined that \$6,623.46 of those checks were not receipted. These unreceipted checks were used to replace cash received in subsequent textbook rental collections thereby shorting the cash deposited by \$6,623.46.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We requested that Debra True, former Extra-Curricular Treasurer, reimburse the School Corporation \$10,727.24 for Textbook Rental Funds collections not deposited. (See Summary, page 6)

BOND INFORMATION

Debra True, former Extra-Curricular Treasurer, was covered under yearly official bonds in the amount of \$10,000 for each of the years, 2008-2009 and 2009-2010.

DELTA HIGH SCHOOL
DELAWARE COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2011, with Tyce Stebbins, President of the School Board; Steven R. Hall, Superintendent of Schools; Darin Gullion, Assistant Superintendent of Schools; and Tarinna Morris, School Corporation Treasurer.

We attempted to locate Debra True, former Delta High School Extra-Curricular Treasurer, to invite her to the exit conference, but were unable to locate her.

DELTA HIGH SCHOOL
DELAWARE COMMUNITY SCHOOL CORPORATION
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Debra True, former Extra-Curricular Treasurer: Malfeasance, page 4:	<u>\$ 10,727.24</u>	<u>\$ -</u>	<u>\$ 10,727.24</u>

AFFIDAVIT

STATE OF INDIANA)
)
Delaware COUNTY)

I, Theresa J. Alexander, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Delta High School, Delaware Community School Corporation, Delaware County, Indiana, for the period from July 1, 2008 to June 30, 2010, is true and correct to the best of my knowledge and belief.

Theresa J. Alexander
Field Examiner

Subscribed and sworn to before me this 5th day of March, 2012.

Mary K. Whaley
Notary Public

My Commission Expires: August 10, 2013
County of Residence: Delaware